

CHAPTER 110
CO-ORDINATING REVENUE STATUTES
S. F. 177

AN ACT to co-ordinate various statutes with the act creating the department of revenue.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section twenty-four (24), line thirty-five (35), is
3 amended by inserting after the figures "(17)" the words "of subsection six
4 (6)".

1 SEC. 2. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section forty-three (43), is amended by striking
3 all of subsection one (1).

1 SEC. 3. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section forty-four (44), is repealed.

1 SEC. 4. Chapter three hundred forty-two (342), Acts of the Sixty-sec-
2 ond General Assembly, section forty-five (45), is amended by striking all
3 of subsection two (2).

1 SEC. 5. Chapter three hundred forty-two (342), Acts of the Sixty-sec-
2 ond General Assembly, is amended by striking section forty-seven (47).

1 SEC. 6. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, is amended by striking section forty-eight (48).

1 SEC. 7. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, is amended by striking section fifty (50).

1 SEC. 8. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, is amended by striking section fifty-one (51).

1 SEC. 9. Chapter three hundred forty-two (342), Acts of the Sixty-sec-
2 ond General Assembly, section fifty-three (53), is amended by striking all
3 of subsection two (2).

1 SEC. 10. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section sixty (60), line three (3), is amended by
3 striking the word "from" and inserting the words "all of".

1 SEC. 11. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section sixty-six (66), line seven (7), is amended
3 by striking the words and figure "line six (6)" and inserting the words and
4 figures "lines six (6) and seven (7)".

1 SEC. 12. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section ninety-five (95), lines nine (9) and ten
3 (10), is amended by striking the words and figures "line twenty-three (23),
4 of subsection thirteen (13)" and inserting in lieu thereof the words "the
5 seventh line from the end of said section".

6 Further amend said section by striking from line twelve (12) the words
7 and figures "lines twenty-four (24) and twenty-five (25)" and inserting in
8 lieu thereof the words "the fifth and sixth line from the end of said sec-
9 tion".

1 SEC. 13. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred (100), is amended by strik-
3 ing lines three (3) to ten (10), inclusive.

1 SEC. 14. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred one (101), lines one (1)
3 and two (2), is amended by striking the words and figures "four hundred
4 twenty-two point fifty-three (422.53)" and inserting in lieu thereof the words
5 and figures "four hundred twenty-two point fifty-two (422.52)".

1 SEC. 15. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred two (102), line twenty-one
3 (21), is amended by striking the word and figure "two (2)" and inserting in
4 lieu thereof the word and figure "one (1)".

1 SEC. 16. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred nine (109), line twenty-nine
3 (29), is amended by striking the words and figure "line seven (7)" and
4 inserting in lieu thereof the words and figures "lines seven (7) and eight
5 (8) of subsection four (4)".

1 SEC. 17. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred twelve (112), line seven (7),
3 is amended by inserting after the figure "(5)" the words and figure "of
4 subsection one (1)".

5 Further amend said section, line eight (8), by striking the second word
6 "the".

1 SEC. 18. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred thirty-six (136), line six-
3 teen (16), is amended by striking the word "it" and inserting in lieu thereof
4 the word "its".

1 SEC. 19. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred forty (140), line six (6), is
3 amended by striking the words and figure "line nine (9)" and inserting in
4 lieu thereof the words and figures "lines nine (9) and ten (10)".

1 SEC. 20. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred fifty-six (156), line six (6),
3 is amended by striking the words and figure "lines five (5) and" and insert-
4 ing in lieu thereof the word "line".

1 SEC. 21. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section one hundred ninety-eight (198), is amend-
3 ed by striking all of subsection ten (10).

1 SEC. 22. Chapter three hundred forty-two (342, Acts of the Sixty-
2 second General Assembly, section two hundred fifty-nine (259), line twelve
3 (12), is amended by inserting after the figure "(10)" the words and figure
4 "of subsection two (2)".

1 SEC. 23. Chapter three hundred forty-two (342), Acts of the Sixty-
2 second General Assembly, section three hundred twenty (320), line two (2),
3 is amended by striking the words "line three" and inserting in lieu thereof
4 the words and figure "lines two (2) and three".

1 SEC. 24. Chapter one hundred seven (107), Acts of the Sixty-second
2 General Assembly, section two (2), lines fifteen (15) and sixteen (16), is
3 amended by striking the words "state tax commission" and inserting in
4 lieu thereof the words "state department of revenue".

1 SEC. 25. Chapter one hundred twenty-four (124), Acts of the Sixty-
2 second General Assembly, section six (6), lines one hundred thirty-five
3 (135) and one hundred thirty-six (136), is amended by striking the words
4 "tax commission" and inserting in lieu thereof the words "department of
5 revenue".

6 Further amend said section, line one hundred thirty-eight (138), by strik-
7 ing the words "tax commission" and inserting in lieu thereof the words
8 "department of revenue".

9 Further amend said section, line one hundred forty (140), by striking the
10 words "tax commission" and inserting in lieu thereof the words "depart-
11 ment of revenue".

1 SEC. 26. Chapter one hundred fifty-five (155), Acts of the Sixty-second
2 General Assembly, section eight (8), line three (3), is amended by striking
3 the words "tax commission" and inserting in lieu thereof the words "de-
4 partment of revenue".

1 SEC. 27. Chapter one hundred fifty-five (155), Acts of the Sixty-
2 second General Assembly, is amended by striking section thirteen (13).

1 SEC. 28. Chapter one hundred fifty-nine (159), Acts of the Sixty-second
2 General Assembly, section two (2), line thirty-two (32), is amended by strik-
3 ing the words "tax commission" and inserting in lieu thereof the words
4 "department of revenue".

1 SEC. 29. Chapter one hundred fifty-nine (159), Acts of the Sixty-second
2 General Assembly, section four (4), line three (3), is amended by striking
3 the words "tax commission" and inserting in lieu thereof the words "de-
4 partment of revenue".

1 SEC. 30. Chapter one hundred fifty-nine (159), Acts of the Sixty-second
2 General Assembly, section five (5), line two (2), is amended by striking
3 the words "tax commission" and inserting in lieu thereof the words "de-
4 partment of revenue".

1 SEC. 31. Chapter one hundred fifty-nine (159), Acts of the Sixty-second
2 General Assembly, section seven (7), line two (2), is amended by striking
3 the words "state tax commission" and inserting in lieu thereof the words
4 "department of revenue".

1 SEC. 32. Chapter one hundred fifty-nine (159), Acts of the Sixty-second
2 General Assembly, section eight (8), line twenty-five (25), is amended by
3 striking the words "tax commission" and inserting in lieu thereof the words
4 "department of revenue".

1 SEC. 33. Chapter two hundred eighty-seven (287), Acts of the Sixty-
2 second General Assembly, section seven (7), is amended by striking all of
3 subsection nine (9).

1 SEC. 34. Chapter two hundred eighty-seven (287), Acts of the Sixty-
2 second General Assembly, section eleven (11), is amended by striking all of
3 subsection two (2).

1 SEC. 35. Chapter two hundred eighty-seven (287), Acts of the Sixty-
2 second General Assembly, section twenty (20), is amended by striking from
3 line twelve (12) the first word and figure "four (4)" and inserting in lieu
4 thereof the word and figure "three (3)".

5 Further amend said section, line fifteen (15), by striking the words and
6 figures "five (5) and six (6)" and inserting in lieu thereof the words and
7 figures "four (4) and five (5)".

8 Further amend said section, line eighteen (18), by striking the word and
9 figures "fifteen (15)" and inserting in lieu thereof the word and figures
10 "fourteen (14)".

1 SEC. 36. Chapter two hundred eighty-eight (288), Acts of the Sixty-
2 second General Assembly, section eleven (11), line four (4), is amended by
3 striking the word "treasurer" and inserting in lieu thereof the words
4 "director of revenue".

1 SEC. 37. Chapter two hundred eighty-eight (288), Acts of the Sixty-
2 second General Assembly, section thirteen (13), line six (6), is amended by
3 striking the word "treasurer" and inserting in lieu thereof the words "de-
4 partment of revenue".

5 Further amend said section, line eight (8), by striking the word "treas-
6 urer" and inserting in lieu thereof the word "department".

7 Further amend said section, line eighteen (18), by striking the word
8 "treasurer" and inserting in lieu thereof the words "director of revenue".

1 SEC. 38. Chapter two hundred eighty-eight (288), Acts of the Sixty-
2 second General Assembly, section fifteen (15), line seven (7), is amended
3 by striking the word "treasurer" and inserting in lieu thereof the words
4 "department of revenue".

5 Further amend said section, lines nine (9) and ten (10), by striking the
6 word "treasurer" and inserting in lieu thereof the word "department".

1 SEC. 39. Chapter two hundred eighty-eight (288), Acts of the Sixty-
2 second General Assembly, section twenty-one (21), line six (6), is amended
3 by striking the words "treasurer or his deputies" and inserting in lieu there-
4 of the words "department of revenue".

5 Further amend said section, line seven (7), by striking the words "treas-
6 urer or his deputies" and inserting in lieu thereof the word "department".

7 Further amend said section, line nine (9), by striking the word "treas-
8 urer" and inserting in lieu thereof the word "department".

1 SEC. 40. Chapter two hundred eighty-eight (288), Acts of the Sixty-
2 second General Assembly, section twenty-three (23), line eleven (11), is
3 amended by striking the word "treasurer" and inserting in lieu thereof the
4 words "department of revenue".

1 SEC. 41. Chapter three hundred fifty-four (354), Acts of the Sixty-
2 second General Assembly, section eleven (11), lines one (1) and two (2), is
3 amended by striking the words "state tax commission or succeeding author-
4 ity" and inserting in lieu thereof the words "department of revenue having
5 authority".

1 SEC. 42. Chapter three hundred fifty-four (354), Acts of the Sixty-
2 second General Assembly, section twelve (12), lines one (1) and two (2),
3 is amended by striking the words "tax commission or succeeding authority"

4 and inserting in lieu thereof the words "department of revenue having au-
5 thority".

6 Further amend said section, line four (4), by striking the words "tax
7 commission or succeeding authority" and inserting in lieu thereof the words
8 "department of revenue having authority".

1 SEC. 43. Section ninety-eight point one (98.1), Code 1966, subsection
2 ten (10), line two (2), is amended by striking the words "of Iowa".

1 SEC. 44. Section four hundred twenty-two point twenty-one (422.21),
2 Code 1966, line twenty-six (26), is amended by striking the first word "to".

1 SEC. 45. Section four hundred thirty-six point six (436.6), Code 1966,
2 line fourteen (14), is amended by striking the words ", may require".

1 SEC. 46. Section four hundred fifty point ninety-seven (450.97), Code
2 1966, line twenty (20), is amended by striking the words "tax commission"
3 and inserting in lieu thereof the words "department of revenue".

Approved April 10, 1969.

CHAPTER 111

CODIFICATION OF REVENUE LAWS

S. F. 176

AN ACT relating to the codification of the revenue laws.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter three hundred forty-eight (348), Acts of the Sixty-
2 second General Assembly, section twenty-two (22), line sixteen (16), is
3 amended by inserting before the word "from" the word "or".

4 Further amend said section, line twenty-three (23), by striking the word
5 "and".

6 Further amend said section, line twenty-six (26), by striking the word
7 "from".

8 Further amend said section, line twenty-eight (28), by striking the word
9 "from".

10 Further amend said section, line thirty-one (31), by striking the word
11 "from".

1 SEC. 2. Chapter three hundred forty-eight (348), Acts of the Sixty-
2 second General Assembly, section twenty-six (26), line six (6), is amended
3 by inserting after the figures "(10)" the words and figures "of subsection
4 two (2)".

1 SEC. 3. Chapter three hundred forty-eight (348), Acts of the Sixty-
2 second General Assembly, section forty-four (44), line three (3), is amend-
3 ed by adding before the word "services" the word "or".

1 SEC. 4. Chapter three hundred forty-eight (348), Acts of the Sixty-
2 second General Assembly, section twenty-eight (28), line three (3), is amend-
3 ed by striking the word "retailers" and inserting in lieu thereof the word
4 "retailer".